

# **EXHIBIT B**

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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JOINT STIPULATION AND AGREED ORDER DISALLOWING  
AND EXPUNGING PROOF OF CLAIM NUMBER 12183  
(MJ CELCO)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") and MJ Celco ("MJ Celco"), respectfully submit this Joint Stipulation Disallowing And Expunging Proof Of Claim Number 12183 (MJ Celco), and agree and state as follows:

WHEREAS, on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on July 28, 2006, MJ Celco filed proof of claim number 12183 against Delphi, which asserts an unsecured non-priority claim in the amount of \$800,000.00 (the "Claim") stemming from unpaid invoices for labor and materials provided by MJ Celco for the sale of goods to Delphi.

WHEREAS, on May 22, 2007, the Debtors objected to the Claim pursuant to the Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject to Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 7999) (the "Fifteenth Omnibus Claims Objection").

WHEREAS, on June 18, 2007, MJ Celco filed its Response Of MJ Celco In Support Of Claim No. 12183, Which Is Subject To An Objection Raised In Debtors' Fifteenth Omnibus Objection (Claim No. 12183) (Docket No. 8290) (the "Response").

WHEREAS, the Debtors acknowledge that they have no claims arising prior to the Petition Date against MJ Celco for payment for goods sold and/or related adjustments and reserve their right to assert a claim against MJ Celco for any defective goods sold prior to the

Petition Date.

THEREFORE, the Debtors and MJ Celco stipulate and agree as follows:

1. Proof of claim number 12183 shall be disallowed and expunged in its entirety.
2. MJ Celco shall withdraw its Response to the Fifteenth Omnibus Claims Objection with prejudice.

So Ordered in New York, New York, this 11th day of January, 2008

/s/Robert D. Drain  
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND  
APPROVED FOR ENTRY:

/s/ John K. Lyons  
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